



**AYDIN ADNAN MENDERES UNIVERSITY  
SULTANHISAR VOCATIONAL SCHOOL  
MANAGEMENT AND ORGANIZATION  
BUSINESS ADMINISTRATION MANAGEMENT  
COURSE INFORMATION FORM**

Course Title	Turkish Tax System								
Course Code	BTS301	Course Level			Short Cycle (Associate's Degree)				
ECTS Credit	2	Workload	50 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course	The aim of this course is to inform the students of Banking Finance Department about general principles and principles of Turkish Tax System and central and local tax applications in the system.								
Course Content	Taxes and Related Obligations Definitions and Concepts, Binding and Non-Binding Sources of Tax Law, Parties of Tax Relations, Tax Management. Taxpayer and Tax Responsible, Taxation Process I (Evaluation and Accrual). Taxation Process II Reasons Ending Tax Debt Payment and Other Reasons, Tax Duties, Tax Audit and Judicial Income Tax Corporate Tax, Value Added Tax, Special Consumption Tax, Inheritance Tax, Motor Vehicle Tax, Municipal Tax and Real Estate Tax and Stamp Tax and Fees.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Individual Study								
Name of Lecturer(s)									

#### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

#### Recommended or Required Reading

1	Metin Tas, Sukru Kizilot; Tax Law and Turkish Tax System, 4th Edition, Approach 2011
2	Turkish Tax Laws, Approach, 2013 and <a href="http://www.gib.gov.tr/mev">www.gib.gov.tr/mev</a> Legislation

Week	Weekly Detailed Course Contents	
1	Theoretical	Overview of Turkish Tax System
2	Theoretical	Constitutional Taxation Principles
3	Theoretical	Parties of Tax Relation: Tax Administration and Taxpayer
4	Theoretical	Taxpayer's Duties: Bookkeeping Document Editing and Valuation
5	Theoretical	Taxation Process: Assessment and Accrual
6	Theoretical	The consequences of tax payment and non-payment
7	Intermediate Exam	Midterm
8	Theoretical	Tax Audit
9	Theoretical	Tax Crimes and Penalties and Tax Judiciary
10	Theoretical	Income Tax Application I: Tax Subject and Taxpayer
11	Theoretical	Income Tax Application II: Assessment and Payment
12	Theoretical	Corporate Tax Application
13	Theoretical	Value Added Tax Application
14	Theoretical	Special Consumption Taxes
15	Final Exam	Final Exam

#### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Midterm Examination	1	9	1	10
Final Examination	1	11	1	12
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	Have general information about the concept of tax.
2	Know the tax system in Turkey
3	Knows tax types
4	Have knowledge about tax audit
5	Know the legislation about tax

**Programme Outcomes** (*Business Administration Management*)

1	Define their fundamental information and capabilities related to the Business management.
2	Command on the management functions and accounting practices theoretically and will be able to implement them practically.
3	Determine managerial/structural/legal components required to found an effective business.
4	Shall dissolve financial situation of business on basic level.
5	Use the economical information obtained in micro and macro scale, in their occupational lives.
6	Implement the developed package programs together with the fundamental information technologies related to their field.
7	Have the professional ethics in business life and business relations.
8	Reveal office order, working conditions, ability of coherence to the team work in business establishment
9	Develop an awareness for the need for life long learning
10	To follow national and international contemporary issues
11	To become sensitive to Atatürk's principles and reforms, the right to use the Turkish language, the official correspondence of the basic ability to have the ability and understanding related to the field of foreign terms

**Contribution of Learning Outcomes to Programme Outcomes** 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P3	5	5	5	5	5
P5	5	5	5	5	5

